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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\# **CNR No. DLHC010363742026**

\+ W.P.(C) 11294/2026 and CM APPL. 52304/2026

BHAVPREET PLASTO CHEM INDIA .....Petitioner

Through: Mr Lokesh Yadav, Adv.

versus

THE SUPERINTENDENT, RANGE-41 CGST, NORTH DELHI DIVISION-BAWANA .....Respondent

Through: Mr. Pranay Mohan Govil, SSC with Ms. Priya Katare, Adv.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

O R D E R

% **10.08.2026**

1. The present Writ Petition has been filed by the Petitioner, *inter alia*, seeking the following prayers:

> *"a) Issue an appropriate writ, order or direction, including a writ in the nature of Certiorari, quashing and setting aside the Order dated 15.10.2025 cancelling the Petitioner's GST Registration, the Order dated 06.01.2026 rejecting the Petitioner's application for revocation of cancellation of registration, and the impugned appellate order dated 30.04.2026 passed under Section 107 of the Central Goods and Services Tax Act, 2017;*
>
> *b) Issue an appropriate writ, order or direction, including a writ in the nature of Mandamus, directing the Respondents to Revoke cancellation of GST Registration bearing No. 07BEMPR0352B2ZP forthwith and permit the Petitioner to carry on its business in accordance with law;*
>
> *c) In the alternative, direct the Respondents to reconsider the Petitioner's case after taking into consideration the documents and material furnished by the Petitioner pursuant to the summons issued under Section 70 of the CGST Act, 2017, and pass a reasoned and speaking order within a time period as may be fixed by this Hon'ble Court;*

d) Pending disposal of the present writ petition, stay the operation and effect of the impugned orders and direct the Respondents to provisionally restore the Petitioner's GST Registration, or pass such other interim directions as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case;"

2. A perusal of the record reflects that the Petitioner's Goods and Services Tax Registration has been canceled on the ground that the firm was found non-existent and non-functional when inspection was carried out. Thereafter, the Petitioner was given a Show Cause Notice ('SCN') on its mobile number as well as its registered email address, however, there was no response on behalf of the Petitioner.

3. It is to be noted here that the final order passed by the Appellate Authority on 30.04.2026 is appealable under Section 112 of the Central Goods and Services Tax Act, 2017 ['CGST Act'].

4. Learned counsel representing the Respondent submits that before revocation application of the Petitioner was dismissed, the Petitioner was given another SCN on 03.12.2025, however, the Petitioner did not submit any reply to the same.

5. Keeping in view the aforesaid position, the Petitioner, if so advised, may avail the appellate remedy under Section 112 of the CGST Act.

6. With these observations, the present Writ Petition is disposed of. The pending application also stands closed.

ANIL KSHETARPAL, J.

HARISH VAIDYANATHAN SHANKAR, J.

AUGUST 10, 2026

jai/ad